

(Title)

(File No.)

1960-1988-1A

SEARCHED..... INDEXED.....  
SERIALIZED 21 FILED 21  
SEP 2 1983  
FBI - CHICAGO

LAW FIRM OF  
**LUIS KUTNER**  
WORLD TRADE DIVISION

TELEPHONE STATE 2-1946  
CABLE: LUKUT

BANKERS BLDG.  
23RD FLOOR  
105 WEST ADAMS STREET  
CHICAGO 60603

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September 21, 1983

Dear Agents [ ] and [ ]: The enclosed came in this afternoon's mail, and I am sending it on to you.

You may wish to have ROBOTIS open his mail in your presence.

Kindly note that he is the PRESIDENT of INTERNATIONAL GOURMET IMPORT.

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Sincerely,

Luis Kutner

[ ]  
Federal Bureau of Investigation  
219 S. Dearborn  
Chicago, IL 60604

LK/m  
Encl.

MEMORANDUM

RE: HARRY V. ROBOTIS  
KRONOS IMPORTING CO., INC.  
INTERNATIONAL GOURMET IMPORTS, LTD.  
TREASURE ISLAND  
2 FRANCIS, CHICAGO, IL 60602

On August 8, 1982 Harry V. Robotis departed for Greece representing that he was going to do shopping for olives, peppers, feta cheese, olive oil and other items on behalf of Kronos Importing Co., Inc. and International Gourmet Imports, Ltd.

Prior to that, on or about February 15, 1982, Robotis contacted Kutner with a purpose of refinancing Kronos of which he was the President, but Kronos was a subsidiary of Treasure Island, Inc. of which [redacted]

[redacted] but his ownership was not legally disclosed because he had killed a boy with his automobile and was exposed to a large judgment.

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Kutner invited Walter Heller and Company, through its [redacted] to conduct an audit-inquiry to determine whether Kronos was a worthy credit risk since Robotis and Kronos were seeking refinancing between \$650,000 and \$1,000,000.00. [redacted] conducted a 'spot-audit' and discovered that Kronos was very badly managed and had aged accounts receivable beyond six months and that the assets of inventory and accounts receivable did not justify any credit whatsoever, no matter what the amount.

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Subsequently, Barclay Bank was solicited and [redacted] was assigned to the account. When she completed her 'spot audit' and discovered the total lack of responsible bookkeeping and auditing rejected any further consideration of any loan to Kronos.

With this development, Robotis thought it would be wise to organize another corporation which would have a clean and fresh image but which would be an adjunct arm of Kronos Importing Co., Inc. Subsequently International Gourmet Imports, Ltd. was organized wholly owned by Robotis and a different address was arranged through the rental of space and telephone messages c/o Dorothy's AAA Telephone Service - Room 1708, 105 W. Madison St., Chicago, Ill.

It was necessary to have a fresh audit of Kronos so as to present to any finance company a proper and complete audit; Kutner recommended the CPA firm of Thomas Havey and Co. and [redacted] was assigned to the account. It was quickly ascertained that the previous auditors of Kronos, Albert Smith and Co. had been manipulating the books of Kronos at the direction of [redacted] of Treasure Island, which was alleged by Robotis. Robotis further stated that [redacted], with the knowledge and cooperation of [redacted] used Kronos as a bookkeeping dumping grounds for Treasure Island for the purpose of avoiding Federal and State taxes. In the interim Associates Commercial Corporation, through [redacted], was selected for the purpose of refinancing Kronos. Robotis then disclosed that he had an

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an arrangement with [redacted] to buy out Treasure Island and/ or [redacted] if sufficient financing was obtained through Associates. In the interim, Robotis determined that because of Kronos' bad credit rating of having overdrafts at the Bank of Ravenswood approximating \$400,000, <sup>it was</sup> good business judgment to build and to do business through International Gourmet Imports, Ltd. Robotis stated that he could not approach [redacted] for any further capital as he had been neglectful in the management of Kronos and allowing the aged accounts receivable to build up.

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Robotis solicited Kutner and in May of 1982 Kutner loaned Robotis \$15,000. There was some difficulty in collecting but it was finally paid. Robotis used the money to do business through International Gourmet Ltd. and stated if he could show a good track record this would please [redacted], who had been his "patron, brother and father." He then disclosed that [redacted] had given him money for the purchase of his home in Skokie, Illinois. Kutner did not receive any money or fees or any payment from Robotis for the loan of \$15,000.

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In this period, Robotis repeated often the importance of going to Greece and other countries

to do buying on behalf of Kronos through the adjunct or defacto subsidiary of International Gourmet Imports, Ltd.

Robotis' campaign of the importance of going to Greece and other countries was almost a daily drumbeat.

In June, Robotis stated that he had various shipments coming in through International Gourmet and needed \$25,000 for financing the shipments. Kutner used collateral <sup>OF THE COM. FOR INT'L BUS. PLANNING</sup> <sup>PLAN</sup> <sup>YEAR</sup> to make the loan through the Continental Illinois Bank. Robotis stated that he was certain that [redacted] would agree to Kutner sharing one-half of the profits of the July shipment. Kutner received \$6,500 which Robotis stated were one-half of the profits. Robotis declined to give an accounting stating that he must be trusted as evidenced by [redacted] [redacted] were in debt to the Bank of Ravengood for some \$400,000.

In the interim, the audit of [redacted] and the consultation with [redacted] continued apace. Robotis' personal financial statement which was submitted to the Michigan National Bank for the opening of a new bank account disclosed that he had a total sum of \$500 as a viable

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cash asset. The Michigan Avenue National Bank rejected the account.

Accounts were opened at Standard Chartered Bank with the \$15,000 loaned to Robotis in June. Also, an account was opened at the American National Bank through the good offices of [redacted] an important customer of Robotis' who cooperated with Robotis in financing the shipments of peppers and other items.

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The payment of \$6,500 [redacted] Robotis said he had made arrangements for several shipments of peppers and other items and particularly through the source of [redacted] of Greece, who was in Chicago with Robotis for some two months.

*to Kutner was (Robotis said) as by International Gourmet to generate the loan financing.*

After reassuring Kutner that what he was doing would be in behalf of Kronos via International Gourmet and would help the financing through Associates Commercial Corporation Kutner made a new loan at the Continental Bank using collateral for the amount of \$30,000.

*on Aug 2, 1983  
The Commission*

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Robotis stated he would make a business trip to Greece and accomplish his total purchases in Greece and other countries [redacted] within two weeks but not later than Aug. 24. That he cleared his trip with [redacted].

On August 2, 1982 Kutner gave Robotis a check for \$30,000 for the trip and also to finance shipment <sup>in</sup> process and for deposits for the shipments in Greece. After Robotis received the check for \$30,000 he stated on August 3, 1982, that he was taking his family with him for <sup>"</sup> personal reasons, but that would not alter his promise to return in two weeks *on Aug. 24. 1982.*

When Robotis received the check he solicited the rental of space in Kutner's office for \$500 per month and <sup>for</sup> any secretarial services that were used he should be billed. With this agreement Robotis installed a new telephone (312) 782-2238 and 782-2239. Between August 3, 1982 and August 8, 1982 Robotis was assuring Kutner that he would share in one-half of all the profits of the purchases made through International Gourmet for the benefit of Kronos and Treasure Island.

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To loop back: Sometime in June a letter of intent was entered into between [redacted]

[redacted] and Harry V. Robotis for the sale of Kronos to Robotis based on the offer of financing <sup>by</sup> Associates Commercial <sup>Corporation</sup> [redacted] which was further based on Robotis' promise that he could reduce the accounts receivable by a substantial margin and to increase the inventory of Kronos.

The agreement with Kutner was that he would receive, for his loan, an advance of \$6,000 per month based on the anticipated profits of the shipments then in process and then to be made.

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Robotis' [redacted] left for Athens, Greece

on or about August 3, 1982. Robotis [redacted]

[redacted] left for Athens on August 8, 1982. On the night of August 7, 1982 Robotis telephoned Kutner and stated that he had a firm return ticket on August 24, 1982.

Out of the five (5) checks given to Kutner for August, the check dated August 2, 1982 cleared. All the others were returned NSF. When Kutner requested the checks for September, Robotis stated that when he would return on August 24, 1982 he would issue new checks.

*on Aug 26*  
Kutner went to California ~~and~~ During the interim was notified <sup>Via long distance</sup> that two (2) of Robotis' checks which he had endorsed to the Banker's Building for rent were returned NSF. A third check put/Kutner [redacted] was also returned NSF; and thus <sup>the same</sup> for the fourth check.

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Kutner returned to Chicago on August 31, 1982.

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On September 1, 1982 Kutner called Robotis in Athens and berated him for the NSF checks that were returned by the American National Bank. Robotis stated that the bank was wrong and that Kutner should trust Robotis as Kutner was very important to him and particularly in his survival as a business person. Robotis stated that he would telephone the night of ~~August~~ <sup>Sept</sup> 2, 1982 -- a promise he did not keep.

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Every day thereafter Kutner tried to locate  
*in Athens*  
Robotis and also enlisted the aid of Robotis'  
[redacted] On September 12, 1982 Kutner  
telephoned Athens and talked to [redacted]  
and when she announced the call Kutner heard the  
voice of Harry Robotis. [redacted] stated  
that Harry was in Holland and that she was  
leaving for Chicago on September 12, 1982  
and would arrive either on that day or September 13, 1982. *That Harry would return on Sept. 14. from Holland (Amsterdam), and Harry said that he was doing big "business" for Kutner*  
On September 16, 1982 at about 8 pm.  
Robotis telephoned Kutner in Chicago that he  
had arrived. On September 17, 1982 Robotis  
came to the office and reported, with glowing  
enthusiasm, the tremendous business he had  
lined up.

Kutner stated that while he was away Kutner  
had been in almost daily communication with  
American National Bank because of overdrafts

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approximating \$8,000; when they threatened International Gourmet criminal action as well as closing the bank account.

*Robotis'*

In Harry's presence, Kutner telephoned the American National Bank and Robotis and Kutner talked with American National Bank employee, [redacted] <sup>the</sup> <sub>a senior officer</sub> and also with [redacted] [redacted], who insisted upon immediate payment of the overdrafts. or else. A date was made for September 20, 1982 for Robotis to appear for payment

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On September 17, 1982, after the phone call, Robotis announced that he had now arranged for his own survival; and that he was prepared to leave Kronos and start his own business with or without the financing through Associates.

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When Kutner stated to Robotis this was betrayal to [redacted] Robotis again repeated "his survival was more important than worrying about his loyalty and obligation to [redacted] or to Kronos. *that Kutner had an interest in Int. Gourmet, that the Greek business would be great,*

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When Kutner requested payment of the monies due him and for Robotis to comply with the repayment of the \$30,000 loan Robotis said he would have no trouble repaying it and would have the money through [redacted] and through a huge debtor-

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customer in Houston, Texas of Kronos and International  
Gourmet.

On ~~August~~ <sup>September</sup> 20, 1982 Robotis and [redacted] went  
to the American National Bank. The bank was  
correct in their bookkeeping and Robotis was wrong.  
Robotis claimed that the Bank paid a promissory  
note as a draft.

A luncheon conference <sup>on September 23</sup> with [redacted] and  
[redacted], Robotis <sup>took place</sup> was held at the  
Empire Room. When [redacted] asked Robotis if  
he reduced the accounts receivable, Robotis  
stated that he decided it was not wise to do so  
that (because) if [redacted] would  
see that he could collect money on the old accounts  
that they would be disinclined to enter into the  
sale of Kronos. When Robotis stated that he  
would make new sales to all of his big delinquent  
receivable accounts/that he would <sup>then</sup> show a "current" statement  
on AR's.

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On September 21, 1982 Robotis came to <sup>Kutner's</sup>  
office and stated that he wished to pay Kutner  
for the NSF checks  
on account \$2,000 but that he had a check that  
had to be cashed. It was a check payable to  
Kronos from the Chicago Pickle Co. in the amount  
of some \$7,000. It was drawn on the Merchandise  
National Bank. At Robotis' request Kutner  
ed  
escort/Robotis to the Merchandise National

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Bank. The bank declined to certify that check or to issue a cashier's check. On September 24, 1982 Robotis stated to Kutner that the "bookkeeping" had been done overnight; that he would now show current accounts. Kutner stated that this was fraudulent and that he (Robotis) was exposed to serious charges and worst of all, <sup>it</sup> was a deliberate betrayal and defrauding <sup>and Associates</sup> of Kronos and Treasure Island ~~of~~ Robotis

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shrugged and stated that [redacted] was an easy mark who would never question what he had done. <sup>That [redacted] was not too</sup> ~~brigh~~ <sup>and would never complain</sup> ~~that [redacted]~~ <sup>was eager to refinance</sup> ~~and to make the deal no matter what.~~

On September 24, 1982 at around 4 pm Kutner stated to Robotis that he would dis-  
continue any <sup>business</sup> ~~business~~ counselling, dealings or <sup>business</sup> ~~business~~ representation for or with Robotis and/or International Gourmet and/or Kronos. That he wished to be paid in full on or before September 30, 1982 and to sever all relationships.

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X ✓ (?) X ✓ X

On September 25, 1982, after much anger and accusations by Kutner to Robotis, Robotis' [redacted] delivered a cashier's check from the Bank of Ravenswood drawn on the Kronos account. She also delivered a personal check from Robotis payable to Continental Bank for <sup>loan</sup> the interest for the monthe of September for <sup>Continental</sup> the bank loan.

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On the 21<sup>st</sup> of September, 1982 Robotis stated he was going to Houston, Texas to collect the monies and return to Chicago on September 24, 1982. As of September 26, 1982 Kutner telephoned the office and Harry V. Robotis had not returned.

*hurriedly* Kutner disclosed to [ ] and [ ]

[ ] the *(his)* severance with Robotis and the fraud of Robotis in doctoring the Kronos books.

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At 1:20 pm Saturday, September 25, 1982, Kutner telephoned Robotis' home. He talked with [ ]. She said that her mother and father were in Houston, Texas. They were supposed to return on this day. (Sept 25,)

Note

Robotis said he purchased, in Greece and in Holland, more than 30 containers of peppers, olives, olive oil and cheese. He stated that this will make him independent of Treasure Island & Kronos for his survival and enable him to walk away from

Kronos and [ ] and make International Gourmet Imports, Ltd. a big international corporation. Kutner asked him if he had planned this all along and he said, "Yes." He told <sup>Kutner</sup> that he planned International Gourmet Imports without telling <sup>Kutner</sup> his full plan because he felt that <sup>Kutner</sup> would not tolerate his actions. Robotis further stated this was his way to be free

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from pressure from [redacted] which  
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was destroying him and his family.

X ✓  
Kutner stated that if [redacted] hear  
this, which they will, at some point International  
Gourmet would have to furnish an accounting to  
Kronos and [redacted]. Kutner stated that  
Robotis could be accused of a scheme to defraud  
and probably also embezzlement and that International  
Gourmet could be legally accountable to Kronos  
and [redacted] as a constructive trust.

Kutner further stated that from the manipulation  
of Kronos for the benefit of Treasure Island  
and [redacted] that it is a strong possibility  
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that the IRS could sustain a conspiracy to defraud  
and the State of Illinois could also seek recovery  
for willfull underpayment from [redacted]

X ✓ X  
Robotis stated that [redacted] never  
had corporate minutes or corporate meetings.

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That he attended none. That all he did was sign  
or endorse stock certificates which gave the  
[redacted] total control. He stated that the  
failure to have corporate minutes or corporate  
meetings was part of [redacted] scheme to

manipulate the business transactions and tax  
relationship between Treasure Island and Kronos.

Robotis stated he was made President simply at  
the command of [redacted].

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EXHIBITS

- I. Charter of International Gourmet Imports , Ltd.
- II. The four (4) NSF checks.
- III. Letter from the American National Bank payment of the overdrafts and the notice to close the account of International Gourmet Imports, Ltd.
- IV. Letter from the National Bank Greece with reference to the three (3) containers and the three (3) promissory note dated August 3, 1982 which [redacted] on behalf of International Gourmet Imports, Ltd.
- V. Kutner's check for \$30,000.
- VI. Loan agreement for \$30,000 with Continental Bank.
- VII. Robotis' financial statement.
- VIII [redacted] letters of credit issued to create false assets for Kronos.
- IX. Overdrafts from the Continental Bank on Kronos' account for \$87.24 due to the NSF checks of Robotis' in International Gourmet Imports, Ltd. for the month of August.

*Transcribed  
by [unclear]  
Dated 27-29  
Sept 27-29*

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MEMORANDUM

Insert Note

Sept. 29, 1982

RE: ROBOTIS

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On the first day of the meeting with [REDACTED]

to do the auditing, in-depth, of Kronos, Robotis was 2 2-1/2 hours late and came in stoned drunk with [REDACTED]

[REDACTED] Pathenon and Plaka . Robotis hid in one of my small offices and fell sound asleep in a dead stupor.

[REDACTED] said that Robotis was often drunk [REDACTED]

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During the months of February, March and April, Robotis wined and dined Kutner almost every night in the most extravagant manner - all the time slandering [REDACTED] and their slavery of Robotis. On several occasions Robotis [REDACTED]

[REDACTED], by the name of [REDACTED]

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On many occasions Robotis would display packets of large cash money and in Kutner's presence handed [REDACTED] /sums of money. Kutner learned later that [REDACTED]

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[REDACTED] airlines just for that purpose.

After the wining and dining for some three (3) months Robotis tried to borrow money and Kutner turned him down. Robotis got very angry and said "The Honeymoon is over." I (Kutner) did not hear from Robotis for over two (2) weeks. At that time he started his campaign all over again at which time Kutner loaned Robotis \$15,000 as mentioned herein.

MEMORANDUM

Insert Note

Sept. 30, 1982

RE: ROBOTIS

On Tuesday September 28, 1982 Robotis stated that he was going to go to Kalamazoo, Michigan to make some collections and to pay my (Kutner's) billing statement in full.

On Wednesday, September 29, 1982, he (Robotis) said he was making progress and had great success in Houston, Texas in collecting \$110,000 from the Houston account. Robotis said for this was/the account of Kronos but he was going to use quite a bit of it for International Gourmet, Imports, Ltd. as he had a lot of shipments coming in. <sup>Kutner</sup> He said that it was improper and could cause trouble. <sup>Robotis</sup> He said he could handle [redacted] and that I (Kutner) shouldn't worry. He said he would call me from Kalamazoo on Wednesday, September 29, 1982 and would meet with me between 6-6:30 pm and make a substantial payment on <sup>Kutner's loan</sup> account and pay the balance in ten (10) days.

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On Wednesday, September 29, 1982 Robotis' [redacted]

[redacted] called Kutner and stated that Robotis would call Kutner at home around 6-6:30 and then meet with Kutner. Robotis did not call.

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On Thursday, September 30, 1982 Kutner telephoned to [redacted] and asked her to repeat what she told him (Kutner) in reference to Robotis' calling back at 6:30. Kutner told her that Robotis did not call. On this date, [redacted] informed Kutner that Robotis called and set an appointment to come in to Kutner's office at 2 pm this afternoon.

*Robotis failed to appear but  
Kutner's said "Kutner's that was great."*

news. I have by Chapman's Compt.  
from 17886. you will have  
all your money paid back  
including the office fees for detaining  
you not & the interest on the  
Continental loan.

Date Received 9/18/13

From Luis Vargas (NAME OF CONTRIBUTOR)

(NAME OF CONTRIBUTOR)

**(ADDRESS OF CONTRIBUTOR)**

(CITY AND STATE)

To Be Returned  Yes      Receipt Given  Yes

No

□ No

Yes

**Grand Jury Material-  
Disseminate Only  
Pursuant to Rules  
6(e), Federal Rules  
of Criminal Procedure**

No.

**Description:**

① Copy of Purchase Order No 0671  
② Accountants 'Compilation'

Report prepared by Thomas  
Dawg & Co.

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# KRONOS Importing Co., Inc.

4450 - 58 N. RAVENSWOOD • CHICAGO, ILL. 60640

Phone: 275-1780 • 275-1781  
275-5210 • 275-7320

## ATHENS BRANCH:

Pereous Street 4 • 3rd Floor • Phones: 528-8069 • 572-8732

INTERNATIONAL GOURMET LTD  
TO 105 West, adison St.  
Chicago Illinois

S H I P  KRONOS I. P. CO.  
 T O Chicago Illinois 60640

SHIP TO ABOVE UNLESS OTHERWISE NOTED HERE

DATE	DATE REQUIRED	TERMS	SHIP VIA	F. O. B.	REQUISITION NO.
10-19th-1982	As Required	C.O.D		Chicago	

QUANTITY	DESCRIPTION / STOCK NUMBER	PRICE	AMOUNT
4000	Cases Olive Oil 6/1 gal	Per Case \$	48.00 192.000.00
700	Barrels Peppers 120Kgs each	,, Barrel	125.00 87.500.00
10000	Drums Greek Olives 13 Kgs each	,, Drum \$	31.00 310.000.00
3000	Tins of <u>Psith</u> Feta Cheese 35lbs each	,, Tin \$	48.00 144.000.00
4000	Cases - Lycarine Greek Soap 6dozen each case	,, Case \$	17.00 68.000.00
3800	,, Mixed Makaroni 40/lbbs	,, , \$	19.00 57.000.00
4000	,, Dry Greek Figs 24/lbbs	,, , \$	18.50 74.000.00
1500	,, Saganaki Cheese	,, , \$	128.00 192.000.00
		Total	1124.500.00

**PIRM AND NON CANCELLABLE**

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# Thomas Harvey & Co.

CERTIFIED PUBLIC ACCOUNTANTS  
1699 E. Woodfield Road • Schaumburg, Illinois 60195 • 312/885-7460  
Members of American Institute of Certified Public Accountants

## ACCOUNTANTS' COMPILATION REPORT

Board of Directors  
Kronos Importing Co., Inc.  
Chicago, Illinois

The accompanying balance sheet of Kronos Importing Co., Inc. as of April 30, 1982 and the related statement of operations and retained earnings for the four months then ended have been compiled by us.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit a statement of changes in financial position required by generally accepted accounting principles. If this statement were included in the financial statements it might influence the users' conclusions about the Company's financial position, results of operations and changes in financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Thomas Harvey & Co.*

June 10, 1982

KRONOS IMPORTING CO., INC.

BALANCE SHEET

APRIL 30, 1982

ASSETS

Current assets:

Accounts receivable - trade.....	\$ 551,137
Accounts receivable - Nectar Wines.....	65,315
Accounts receivable - officer.....	53,584
Inventories.....	520,795
Prepaid expenses.....	5,500
Insurance proceeds receivable.....	<u>3,000</u>
 Total current assets.....	\$1,199,331
 Fixed assets - at cost:	
Furniture and fixtures.....	31,523
Automobiles and truck.....	14,925
Leasehold improvements.....	<u>24,962</u>
Total.....	71,410
Less - accumulated depreciation.....	<u>28,907</u>
Net fixed assets.....	<u>42,503</u>
 Total assets.....	<u>\$1,241,834</u>

LIABILITIES AND STOCKHOLDERS' EQUITY

Liabilities:

Current liabilities:

Bank working capital loans and overdraft.....	\$ 440,159
Accounts payable - Treasure Island.....	360,000
Accounts payable - other.....	114,218
Notes payable - officers.....	95,000
Payroll withholdings.....	4,836
Accrued interest payable.....	11,500
Accrued income taxes.....	<u>19,306</u>
 Total current liabilities.....	\$1,045,019

Stockholders' equity:

Common stock - no par value, 1,000 shares authorized and issued.....	1,000
Retained earnings.....	<u>195,815</u>
Total stockholders' equity.....	<u>196,815</u>
 Total liabilities and stockholders' equity.....	<u>\$1,241,834</u>

See Accountants' Compilation Report.

KRONOS IMPORTING CO., INC.

STATEMENT OF OPERATIONS AND RETAINED EARNINGS

FOUR MONTHS ENDED APRIL 30, 1982

Sales:

Gross sales.....	\$497,776
Sales returns and allowances.....	<u>237</u>
Net sales.....	<u>\$497,539</u>
Cost of goods sold.....	<u>384,758</u>
Gross profit on sales.....	<u>112,781</u>

Selling and general expenses:

Advertising.....	598
Alarm service.....	290
Bank charges.....	4,664
Casual labor.....	1,025
Commission expense.....	98
Delivery expense.....	6,831
Depreciation.....	2,607
Disposal.....	719
Exterminating.....	339
Heat, light, power and water.....	8,063
Insurance expense - general.....	3,106
Insurance - group medical.....	2,332
Interest.....	31,736
Legal and accounting.....	5,627
Maintenance and repairs.....	953
Miscellaneous.....	473
Office expense.....	792
Payroll taxes.....	1,094
Rent.....	6,600
Salaries.....	55,372
Telephone.....	4,782
Travel and sales expenses.....	10,519
Warehouse expense.....	<u>2,789</u>
Total selling and general expenses.....	<u>151,409</u>
Net (loss).....	<u>(38,628)</u>
Retained earnings - beginning of period.....	<u>234,443</u>
Retained earnings - end of period.....	<u>\$195,815</u>

See Accountants' Compilation Report.

Field File No.

OO and File No. CG 196 B 1988-1ADate Received 9/23/83

From \_\_\_\_\_

(NAME OF CONTRIBUTOR)

(ADDRESS OF CONTRIBUTOR)

By \_\_\_\_\_

(NAME OF SPECIAL AGENT)

To Be Returned

Yes

Receipt Given

Yes

No

No

Yes

Grand Jury Material

Disseminate Only

No

Pursuant to Rules

6(e), Federal Rules  
of Criminal Procedure

## Description:

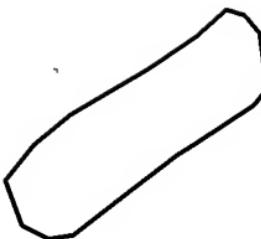
Envelop sent by Kutrow

9/23/83 Content

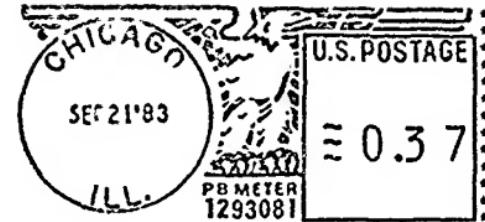
returned to Kutrow 9/26/83

b6  
b7C

LAW FIRM OF  
**LUIS KUTTNER**  
BANKERS BLDG.  
105 WEST ADAMS STREET  
CHICAGO, ILLINOIS 60603  
WORLD TRADE DIVISION



b6  
b7C



7C

Federal Bureau of Investigation  
219 South Dearborn St.  
Chicago, IL 60604

Personal

████████████████████████████

Fay Connors + Co.

C P N

9/23/83

14

**Field File No. \_\_\_\_\_**

00 and File No. 196C1988-1A14

Date Received 9/8/83

**From** Luis Vito  
(NAME OF CONTRIBUTOR)

**(ADDRESS OF CONTRIBUTOR)**

(CITY AND STATE)

By

(NAME OF SPECIAL AGENT)

To Be Returned  Yes

Receipt Given  Yes

No

Yes

No

No

**Grand Jury Material—  
Disseminate Only  
Pursuant to Rules  
6(e), Federal Rules  
of Criminal Procedure**

**Description:**

Memorandum prepared  
by Kutsen concerning his  
dealings with Kronos &  
Robotis